UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
Office of the Chief Financial Officer
Finance Office

November 14, 2011

MEMORANDUM FOR: Chief Financial Officers
                    Management and Budget Chiefs

FROM: Kim Darling
                    Director, Financial Reporting Division

SUBJECT: CWIP/IUSD Reconciliation Requirements

This memorandum was prepared as a reminder that, per the NOAA Construction Work-in-Progress (CWIP) Policy and Procedures, CWIP Activity Managers are required to complete and forward scanned and electronic copies of the signed CWIP/IUSD reconciliations, by CWIP Activity Title, to the Finance Office - Financial Statements Branch (FO-FSB) on a monthly basis.

Please note the following for the monthly reconciliations:

1. The monthly reconciliations should include reconciliations for all open CWIP and IUSD (Internal Use Software in Development) activities.

2. The purpose of the reconciliations is to reconcile costs reported in CBS on the Data Warehouse CWIP Report (CA500D) to the actual CWIP costs and supporting documentation kept in the CWIP file and maintained by the CWIP Activity Manager.

3. The monthly reconciliations for the first and second month of any given quarter will be based on the official general ledger month end close date. Please refer to the CBS webpage under General Ledger (http://www.corporateservices.noaa.gov/%7Ecbs/glinfo.htm) for CBS general ledger system closing information and monthly schedules.

    a. **"NON-QUARTER"** Month Due Dates – The monthly reconciliations will be due in FO-FSB by COB five (5) business days following the calendar month close of CBS. Thus, the reconciliations for the following "Non-Quarter" months will be due in FO-FSB:

NON-QUARTER Month	Due to FRD-FSB
October	November 7, 2011
November	December 7, 2011
January	February 7, 2012
February	March 7, 2012
April	May 7, 2012
May	June 7, 2012
July	August 7, 2012
August	September. 10, 2012
October	November 7, 2012

    * The CA500D reports for the non-quarter month reconciliations can be run anytime after month-end close.

By the above "non-quarter" monthly due dates, the CWIP reconciliations must have been reviewed by the appropriate Line CWIP Coordinator, signed by the appropriate Line/Staff/Corporate Office CFO or M&B Chief, and a scanned copy (PDF file) and an Excel version of the reconciliation submitted to FO-FSB.

b. **"QUARTER"** Month Due Dates – The reconciliations due at the end of the quarter (December, March, June and September), will be based on a predetermined mid point date of that last month (as was the case throughout FY 2011). The date will be announced, in advance, via the "Quarterly Data Call Memo" that is issued by Jon P. Alexander, Director, Finance Office/Comptroller or by a designate on his behalf. Those dates are also provided below:

QUARTER Month	Run Date*	Due to FRD-FSB
December 13, 2011	December 14, 2011	December 29, 2011
March 20, 2012	March 21, 2012	March 30, 2012
June 19, 2012	June 20, 2012	June 29, 2012
Sept. 11, 2012 (4th Qtr)**	September 12, 2012**	September 21, 2012**
Sept. 28, 2012 (5th Qtr)	Sept. 29, 2012 (*Saturday*)	October 2, 2012

* The run date refers to the date that the CA500D should be run.
**These dates are tentative and are subject to change.

4. All differences or reconciling items noted will need to be resolved within four (4) weeks of the noted difference by the CWIP Activity Manager. The FO-FSB CWIP accountant will contact the CWIP Activity Manager for the status of resolving all differences noted in the monthly CWIP reconciliations.

5. Detailed CWIP Policies and Procedures, as well as various appendices of guidance, can be found on NOAA's Finance Office CWIP website at the following link: http://www.corporateservices.noaa.gov/~finance/CWIP.html. In addition, on NOAA's Finance Office CWIP website and attached, please find the memo from the NOAA Chief Financial Officer regarding CWIP roles and responsibilities for your reference.

Thank you for your continued diligence in the area of CWIP/IUSD. If you have questions or concerns about the monthly CWIP reconciliations, please contact Mark P. Miller, Chief, Financial Statements Branch, by phone on (301) 444-2704 or by email at Mark.P.Miller@noaa.gov.

Attachment